

Washington State Auditor's Office
Accountability Audit Report

City of Bridgeport
Douglas County

Audit Period
January 1, 2002 through December 31, 2003

Report No. 67569

Issue Date
November 24, 2004



Washington
State Auditor
Brian Sonntag

Audit Summary

**City of Bridgeport
Douglas County
January 1, 2002 through December 31, 2003**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Bridgeport for the period January 1, 2002, through December 31, 2003.

We performed audit procedures to determine whether the City complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that have potential for abuse and misuse of public resources.

RESULTS

The City complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

RELATED REPORTS

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements.

CLOSING REMARKS

We appreciate the City's prompt attention to resolving prior audit issues and its commitment to ensuring compliance with conditions reported this audit. We thank City officials and personnel for their assistance and cooperation during the audit.

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Description of the City

City of Bridgeport Douglas County January 1, 2002 through December 31, 2003

ABOUT THE CITY

The City of Bridgeport was incorporated in 1910 and serves approximately 2,250 citizens in Douglas County. It operates on a \$2 million budget and provides an array of services including street services, water, sewer, garbage utilities, cemetery and Municipal Court. The City also has a swimming pool and a recreational vehicle and camping park it operates during the summer months. The City employs approximately six people year-round with an additional 10 to 12 seasonal staff during the summer. The City has a mayor-council form of government, with six Council Members.

AUDIT HISTORY

This City is audited on a two-year audit cycle. During the prior and current audit, we found no conditions significant enough to report as findings.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor

Council Members:

Steven Jenkins

Calvin Stark

Neil Jacobson

Bill Zweigle

Jackie Hentges

Juan Martinez (resigned July 2003)

Lee Wood (appointed September 2003)

APPOINTED OFFICIALS

Clerk-Treasurer

Clerk-Treasurer

Deputy Clerk-Treasurer

Pat Gordon (retired December 2002)

Lolly Zahn (hired December 2002)

Jean Hardie

ADDRESS

City

P.O. Box 640

Bridgeport, WA 98813

(509) 686-4041

Audit Areas Examined

City of Bridgeport Douglas County January 1, 2002 through December 31, 2003

In keeping with general auditing practices, we do not examine every portion of the City of Bridgeport's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the City were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the City's accountability in the following areas:

- Cash receipting and revenues
- Payroll
- Purchase of goods and services
- Financial statement preparation and journal entries

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Deposit and investment of public funds
- Use of restricted funds
- Required financial schedules
- Budgeting requirements
- Ethics/conflict of interest laws
- Open Public Meetings Act
- Allowable expenditures

FINANCIAL AREAS

Our opinion on the City's financial statements is provided in a separate report. That report includes the City's financial statements and other required financial information. We examined the financial activity and balances of the City including:

- Cash and investments
- Revenues
- Expenditures
- Long-term debt
- Overall presentation of the financial statements